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SOUTH AFRICAN QUALIFICATIONS AUTHORITY

REGISTERED UNIT STANDARD:

Design internal control and internal control evaluation framework

SAQA US ID	UNIT STANDARD TITLE		
116357	Design internal control and internal control evaluation framework		
SGB NAME		REGISTERING PROVIDER	
SGB Public Administration and Management			
FIELD		SUBFIELD	
Field 03 - Business, Commerce and Management Studies		Public Administration	
ABET BAND	UNIT STANDARD TYPE	NQF LEVEL	CREDITS
Undefined	Regular	Level 6	8
REGISTRATION STATUS	REGISTRATION START DATE	REGISTRATION END DATE	SAQA DECISION NUMBER
Registered	2004-10-13	2007-10-13	SAQA 0256/04

PURPOSE OF THE UNIT STANDARD

People credited with this Unit Standard are able to apply and advise, using sound principles, on all aspects of internal control and internal control evaluation while assessing risk. The qualifying learner is also capable of linking the role internal control systems to risk management in a municipality.

LEARNING ASSUMED TO BE IN PLACE AND RECOGNITION OF PRIOR LEARNING

It is assumed that learners are competent in:

- Communication at level 4.
- Mathematical literacy at level 4.
- Accounting at level 4.

UNIT STANDARD RANGE

The typical scope to this unit standard includes the conditions laid out by the following:

- Constitutional requirements
- Municipal finance legislation
- Treasury regulations
- International Auditing Standards
- The role of the Auditor General
- Design and operation, common risks and related control features

UNIT STANDARD OUTCOME HEADER

N/A

Specific Outcomes and Assessment Criteria:

SPECIFIC OUTCOME 1

Develop and implement an internal control policy for a South African municipality as required by the local government legislative framework and principles of good government.

ASSESSMENT CRITERIA

ASSESSMENT CRITERION 1

Relevant legislation for the establishing of an internal control policy is interpreted in the municipal government context.

ASSESSMENT CRITERION 2

The concepts and principles underlying an internal control policy are explained in the municipal government context.

ASSESSMENT CRITERION 3

Controls are identified in the context of a municipal government computerised information system.

ASSESSMENT CRITERION 4

A reporting system is designed based on the requirements of relevant legislation and principles of good governance.

SPECIFIC OUTCOME 2

Develop and identify critical areas of internal control within a municipal government environment.

ASSESSMENT CRITERIA

ASSESSMENT CRITERION 1

Structures for the creation of a control environment are identified and established in a municipal government environment.

ASSESSMENT CRITERION 2

Criteria of a management philosophy and operating style are implemented appropriate to the municipal government environment.

ASSESSMENT CRITERION 3

Criteria of a management philosophy and operating style are implemented appropriate to the municipal government environment.

ASSESSMENT CRITERION 4

Organisational procedures and operating styles are implemented based on relevant legislation and principles of good governance.

SPECIFIC OUTCOME 3

Identify and establish internal control procedures that are in accordance with relevant municipal

legislation and principles of good governance.

ASSESSMENT CRITERIA

ASSESSMENT CRITERION 1

Reporting, reviewing and approving procedures are implemented in accordance with relevant municipal legislation and principles of good governance.

ASSESSMENT CRITERION 2

Checking procedures are implemented in accordance with relevant municipal legislation and principles of good governance.

ASSESSMENT CRITERION 3

Control procedures are implemented in accordance with relevant municipal legislation and principles of good governance.

ASSESSMENT CRITERION 4

Approval procedures are implemented in accordance with municipal procedures.

SPECIFIC OUTCOME 4

Identify and implement the procedures that should be applied to study and review internal controls.

ASSESSMENT CRITERIA

ASSESSMENT CRITERION 1

Pre-determined standards are utilised to evaluate an internal control system in line with internationally accepted best practice.

ASSESSMENT CRITERION 2

A report is prepared on the evaluation of internal control procedures internal control procedures based on inter nationally accepted best practice.

ASSESSMENT CRITERION 3

Recommendations for improvements to internal control procedures are made to the appropriate authorities.

UNIT STANDARD ACCREDITATION AND MODERATION OPTIONS

- An individual wishing to be assessed (including through RPL) against this Unit Standard may apply to an assessment agency, assessor or provider institution accredited by the relevant ETQA, or an ETQA that has a Memorandum of Understanding with the relevant ETQA.
- Anyone assessing a learner against this Unit Standard must be registered as an assessor with the relevant ETQA, or an ETQA that has a Memorandum of Understanding with the relevant ETQA.
- Any institution offering learning that will enable achievement of this Unit Standard or assessing this Unit Standard must be accredited as a provider with the relevant ETQA, or an ETQA that has a Memorandum of Understanding with the relevant ETQA.

- Moderation of assessment will be conducted by the relevant ETQA at its discretion.

UNIT STANDARD DEVELOPMENTAL OUTCOME

N/A

UNIT STANDARD LINKAGES

N/A

Critical Cross-field Outcomes (CCFO):

UNIT STANDARD CCFO IDENTIFYING

Identify and solve problems using critical and creative thinking processes, e.g. by trying to find the best possible internal control options.

UNIT STANDARD CCFO WORKING

Work effectively with others as a member of a team, group, organization or community, e.g. through communicating with others regarding legislative issues and fostering team commitment toward maintaining an effective internal control system.

UNIT STANDARD CCFO ORGANISING

Organise and manage oneself and one's activities responsibly and effectively, e.g. through the demonstration of ethical and moral principles in all internal control processes.

UNIT STANDARD CCFO COLLECTING

Collect, analyse, organise and critically evaluate information, e.g. through researching all possible internal control options and presenting conclusions.

UNIT STANDARD CCFO COMMUNICATING

Communicate effectively using visual, mathematical and / or language skills in the modes of oral and/or written persuasion, e.g. through advising and motivating others with regard to internal control options.

UNIT STANDARD CCFO SCIENCE

Use Science and technology effectively and critically, showing responsibility to the environment and health of others, e.g. use appropriate computer software for mathematical computation, data capturing and document storage purposes.

UNIT STANDARD CCFO DEMONSTRATING

Demonstrate an understanding of the world as a set of interrelated systems by recognising that problem-solving contexts do not exist in isolation, e.g. in keeping in mind that internal control affects the financial well being of not only the municipality but the country as a whole.

UNIT STANDARD CCFO CONTRIBUTING

Participating as responsible citizens in the life of local, national and global communities, e.g. acting as custodian of ethical behaviour and maintaining a high level of commitment to providing effective internal control policies and practices.

UNIT STANDARD ASSESSOR CRITERIA

N/A

UNIT STANDARD NOTES

N/A

QUALIFICATIONS UTILISING THIS UNIT STANDARD:

	ID	QUALIFICATION TITLE	LEVEL	STATUS	END DATE
Elective	48965	Certificate: Municipal Financial Management	Level 6	Registered	2007-10-13

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